

When to File/Extension of Time to File

You should file as soon as you can, but not later than **April 16, 2001**. If you file late without an extension, you are subject to penalties and interest.

If you need an extension of time to file your return, you do not need to do anything until you actually file your Form 1A or WI-Z. You can use any federal extension provision for Wisconsin even though you may be filing your federal return by April 16, 2001. When you file your Form 1A or WI-Z, attach either a copy of your federal extension application or a statement indicating which federal extension provision you want to use for Wisconsin (for example, automatic 4-month extension).

Note Even though you may have an extension of time to file your return, you will owe interest on any tax not paid by April 16, 2001. Returns not filed by April 16, 2001, or during an extension period, are subject to additional interest and penalties. If you expect to owe additional tax, you can avoid the 1% per month interest charge during the extension period by paying the tax you will owe by April 16, 2001. Submit the payment with a 2000 Wisconsin Form 1-ES. A copy of Form 1-ES is available at any Department of Revenue office.

Tax Help or Additional Forms

As you fill in your Form WI-Z or Form 1A, if you find you need help or forms, they are available at the following Department of Revenue offices:

Madison – 2135 Rimrock Rd. (zip code 53702-0001)
income tax information (608) 266-2772 or
(608) 266-2486
forms requests (608) 266-1961

Note **NEW**
address

Milwaukee – State Office Bldg., 819 N. 6th St., Rm. 408
(zip code 53203-1682)
income tax information (414) 227-4000
forms requests (414) 227-4440

Appleton – 265 W. Northland Ave.
(zip code 54911-2091)
telephone (920) 832-2727

Eau Claire – State Office Bldg., 718 W. Clairemont Ave.
(zip code 54701-6190)
telephone (715) 836-2811

Other offices open on a limited schedule (generally Mondays) are: Baraboo, Beaver Dam, Elkhorn, Fond du Lac, Grafton, Green Bay, Hayward, Hudson, Janesville, Kenosha, La Crosse, Lancaster, Manitowoc, Marinette, Marshfield, Monroe, Oshkosh, Racine, Rhinelander, Rice Lake, Shawano, Sheboygan, Superior, Tomah, Watertown, Waukesha, Waupaca, Wausau, West Bend, and Wisconsin Rapids.

Internet Address www.dor.state.wi.us

You may obtain forms, publications, and additional information from our Internet web site.

People Who Are Deaf or Hard of Hearing

Phone help is available for people who are deaf or hard of hearing and have TTY equipment. Call (608) 267-1049 in Madison or (414) 227-4147 in Milwaukee. These numbers are to be used only when calling with TTY equipment.

Questions About Refunds—Call (608) 266-8100 in Madison or (414) 227-4907 in Milwaukee or Visit our Internet Web Site

If you must contact the Department of Revenue about your refund, please wait at least 10 weeks after filing your return. You may call one of the numbers indicated above or write to: Department of Revenue, PO Box 8903, Madison WI 53708-8903. When calling, be sure to have your social security number and the dollar amount of your refund available.

If you call from a touch-tone phone, an automated response is available 24 hours a day, seven days a week. Operator assistance is available Monday through Friday from 7:45 a.m. to 4:15 p.m.

You may also obtain information about your refund through our Internet web site at www.dor.state.wi.us.

Form WI-Z

Note Instructions for Form WI-Z are on the back of the form.

Form 1A

Follow these line instructions to complete your Form 1A. Prepare one copy of Form 1A for your records and another copy to be filed with the Department of Revenue.

Note Use blue or black ink to complete this form. Do not use pencil or red ink.

■ Name and Address

If your booklet has a mailing label with your name on the front cover, remove the label and place it in the name and address area of the tax return you file. If your name or address is wrong, correct the label by drawing a line through the incorrect information and printing the correct information clearly on the label. Do not use the label if your name is not on it.

If you did not receive a booklet with a label, print or type your name and address in the spaces provided on Form 1A.

■ Social Security Number

Fill in your social security number in the space provided on Form 1A. Also fill in your spouse's social security number if married filing a joint return.

Note You must fill in your social security number even though you may be using the mailing label from the cover of your tax booklet.

■ Quick Refund

To receive your refund check in as little as two weeks, you **must use an unaltered and current label**. You also must:

- (1) have a Wisconsin address,
- (2) not claim homestead credit,
- (3) not owe delinquent taxes, delinquent child support, or have debts to other state agencies, municipalities, or counties,
- (4) fill in the amount of your refund (using dollars and cents) from line 34 (line 17 of Form WI-Z) in the Quick Refund box,
- (5) file by April 1, 2001, and
- (6) mail your return to: Quick Refund, PO Box 38, Madison WI 53787-0001.

Note If you qualify for the earned income credit and request that the department compute your credit (see line 30 instructions), you may not claim a Quick Refund.

If you receive a Quick Refund and you have an error in computation, an additional refund or billing, with interest if appropriate, will be sent to you after processing of your return is completed.

Note An alternative to the Quick Refund procedure is to file electronically. You may be able to get your refund even faster by filing electronically. See page 3 for more information.

■ Filing Status

Check one of the boxes to indicate your filing status for 2000. If more than one filing status applies to you, choose the one that will give you the lowest tax.

Single You are considered single if, on December 31, 2000:

- You were never married, or
- You were legally separated under a **final** decree of divorce or separate maintenance, or
- You were widowed before January 1, 2000, and did not remarry in 2000.

Married filing joint return You and your spouse may file a joint return if:

- You were married as of December 31, 2000, or
- Your spouse died in 2000 and you did not remarry in 2000, or
- Your spouse died in 2001 before filing a 2000 return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. Both spouses must sign the return.

Head of household To use this filing status for Wisconsin purposes, you must qualify to file your federal income tax return using the head of household filing status. Use of this filing status is generally restricted to unmarried individuals who paid over half the cost of keeping up a home for a qualifying person, such as a child or parent. However, certain married persons who lived apart from their spouses for the last 6 months of 2000 may also qualify.

See the instructions for your federal return for complete details.

If you are not required to file a federal return, contact any Department of Revenue office to see if you qualify.

If your federal filing status is qualifying widow(er) with dependent child, use the head of household filing status for Wisconsin.

Note If you are married and qualify to use the head of household filing status, you should get Publication 109, *Tax Information for Married Persons Filing Separate Returns and Persons Divorced in 2000*, from any Department of Revenue office for information on reporting your marital income.

■ Tax District

Check the proper box and fill in the city, village, or town and the county in which you lived on December 31, 2000.

■ School District Number

Refer to page 24 in this booklet. Fill in the number of the school district in which you lived on December 31, 2000.

■ State Election Campaign Fund

You may designate \$1 to this fund by checking the box on Form 1A. If you are married, your spouse may also designate \$1 to this fund. Checking the box will neither change your tax nor reduce your refund.

■ Rounding Off to Whole Dollars

On your Form 1A you may round off cents to the nearest dollar. You can drop amounts under 50¢ and increase amounts from 50¢ through 99¢ to the next dollar. For example, \$1.39 becomes \$1 and \$2.69 becomes \$3.

■ Line 1 Wages, Salaries, Tips, Etc.

Fill in on line 1 the amount from line 7 of your federal Form 1040A or 1040; line 1 of Form 1040EZ; or, if you use TeleFile, the total of your W-2 wage income.

If the amount on line 1 of Form 1A includes taxable scholarship or fellowship income not reported on a W-2, write "SCH" and the amount of the taxable scholarship or fellowship income in the space to the left of line 1.

Line 2 Interest

Fill in on line 2 the amount from line 8a of your federal Form 1040A or 1040; line 2 of your Form 1040EZ; or line C of your TeleFile Tax Record.

Exceptions

- Interest from state and municipal bonds must be included on line 2. (If you were required for federal purposes to allocate expenses to this income, reduce the amount to be filled in by such expenses.)
- Interest from securities of the U.S. government should not be included on line 2. This interest is not taxable to Wisconsin.

If either exception applies, complete the Interest Worksheet at right to determine the amount to fill in on line 2 of Form 1A.

Line 3 Ordinary Dividends

Fill in on line 3 the amount from line 9 of your federal Form 1040A or 1040.

Note An ordinary dividend received from a mutual fund which invests in U.S. government securities may be partially or completely nontaxable for Wisconsin purposes. If information you received from a mutual fund advises you that any portion of its ordinary dividend is from investments in U.S. government securities, do not include that portion of the ordinary dividend in Wisconsin income.

Line 4 Capital Gain Distributions



Fill in 40% of the capital gain distribution reported on line 10 of federal Form 1040A, or line 13 of federal Form 1040. (**Caution** If line 13 of Form 1040 includes any amounts other than capital gain distributions, you may not file Form 1A. You must file Form 1.)

Line 5 Unemployment Compensation

If you received unemployment compensation in 2000, you may have to pay tax on some or all of it. To see if any of the unemployment compensation paid to you is taxable, fill in the Unemployment Compensation Worksheet at right.

Interest Worksheet	
1. Interest from line 8a of your federal Form 1040A or 1040; line 2 of Form 1040EZ; or line C of your TeleFile Tax Record . . .	_____
2. State and municipal bond interest*	_____
3. Add lines 1 and 2	_____
4. Interest from U.S. bonds and other U.S. securities which is included in your federal income**	_____
5. Subtract line 4 from line 3. Fill in here and on line 2 of Wisconsin Form 1A	_____
* This will generally be the amount on line 8b of your federal Form 1040A or 1040, or the tax-exempt interest shown by line 2 of Form 1040EZ. However, do not include interest from the following securities:	
(1) public housing authority and community development authority bonds issued by municipalities located in Wisconsin,	
(2) Wisconsin Housing Finance Authority bonds,	
(3) Wisconsin municipal redevelopment authority bonds,	
(4) Wisconsin higher education bonds,	
(5) Wisconsin Housing and Economic Development Authority bonds issued before January 29, 1987, except business development revenue bonds, economic development revenue bonds and CHAP housing revenue bonds,	
(6) public housing agency bonds issued before January 29, 1987, by agencies located outside Wisconsin where the interest therefrom qualifies for exemption from federal taxation for a reason other than or in addition to section 103 of the Internal Revenue Code,	
(7) local exposition district bonds,	
(8) Wisconsin professional baseball park district bonds,	
(9) bonds issued by the Government of Puerto Rico, Guam, or the Virgin Islands, and	
(10) local cultural arts district bonds.	
Income from these securities is exempt from Wisconsin tax whether received by a direct owner of these securities or by a shareholder in a mutual fund which invests in these securities.	
** Do not include on line 4 of the worksheet, interest from Ginnie Mae (Government National Mortgage Association) securities and other similar securities which are "guaranteed" by the United States government. You must include interest from these securities in your Wisconsin income.	

Unemployment Compensation Worksheet	
<i>Check one box</i>	
<input type="checkbox"/> A. Married filing a joint return – write \$18,000 on line 3 below.	
<input type="checkbox"/> B. Married not filing a joint return and lived with your spouse at any time during the year – write -0- on line 3 below.	
<input type="checkbox"/> C. Married not filing a joint return and DID NOT live with your spouse at any time during the year – write \$12,000 on line 3 below.	
<input type="checkbox"/> D. Single – write \$12,000 on line 3 below.	
1. Fill in unemployment compensation from line 13 of federal Form 1040A (line 3 of Form 1040EZ, line 19 of Form 1040, or line D of your TeleFile Tax Record)	1. _____
2. Fill in your federal adjusted gross income from line 19 of federal Form 1040A (line 4 of Form 1040EZ, line 33 of Form 1040, or line I of your federal TeleFile Tax Record)	2. _____
3. Fill in \$18,000 if you checked box A; or -0- if you checked box B; or \$12,000 if you checked box C or D	3. _____
4. Fill in taxable social security benefits, if any, from line 14b of federal Form 1040A (line 20b of Form 1040)	4. _____
5. Fill in taxable refunds, credits, or offsets, if any, from line 10 of federal Form 1040	5. _____
6. Add lines 3, 4, and 5	6. _____
7. Subtract line 6 from line 2. If zero or less, fill in -0- here and on line 5 of Form 1A and do not complete lines 8 and 9. Otherwise, go on to line 8	7. _____
8. Fill in one-half of the amount on line 7	8. _____
9. Fill in the smaller amount of line 1 or line 8. Also fill in this amount on line 5 of Form 1A	9. _____

Line 6 Taxable IRA Distributions, Pensions and Annuities, and Social Security Benefits

Fill in on line 6 the total amount of your taxable IRA distributions, pensions and annuities, and social security. Use the Retirement Benefit Worksheet at right to determine the amount to fill in.

Nontaxable retirement benefits The following retirement benefits are nontaxable for Wisconsin:

- Up to 85% of your social security benefits may be taxable on your federal return. Wisconsin does not tax more than 50% of these benefits. If line 7 of your federal Social Security Benefits Worksheet (from Form 1040A or 1040 instructions) is more than \$34,000 (\$44,000 if married filing jointly), use the Wisconsin Social Security Benefits Worksheet below to determine the portion of your federally taxable social security benefits which is not taxable for Wisconsin.

Note Lines 2 and 3 of the Wisconsin Social Security Benefits Worksheet refer to lines on the federal Social Security Benefits Worksheet included in the federal Form 1040A and Form 1040 instructions. If you use one of the other federal worksheets (for example, the worksheet for social security recipients who contribute to an IRA), use the equivalent lines on that worksheet. If you received a lump-sum payment of social security benefits in 2000 that included benefits for prior years and you used separate worksheets for each year to figure the amount of social security taxable on your federal return, contact any Department of Revenue office for information on how to figure the nontaxable amount.

- Railroad retirement benefits are not taxable for Wisconsin. Include on line 5 of the Retirement Benefit Worksheet above any amounts received from the U.S. Railroad Retirement Board which have been included in federal income.

If you included tier 1 railroad retirement benefits (RRB) as part of your taxable social security (SS), use the following formula to determine the portion attributable to tier 1 RRB.

Retirement Benefit Worksheet (Keep for your records)	
1. Fill in taxable IRA distributions from line 11b of federal Form 1040A or line 15b of Form 1040 . . .	1. _____ .
2. Fill in taxable pensions and annuities from line 12b of federal Form 1040A or line 16b of Form 1040	2. _____ .
3. Fill in taxable social security from line 14b of federal Form 1040A or line 20b of Form 1040 . .	3. _____ .
4. Add lines 1, 2, and 3	4. _____ .
5. Nontaxable retirement benefits (see instructions)	5. _____ .
6. Subtract line 5 from line 4. Fill in here and on line 6 of Form 1A	6. _____ .

$$\frac{\text{Tier 1 RRB}}{\text{Total tier 1 RRB and SS}} \times \frac{\text{Taxable SS}^*}{\text{Total SS}} = \frac{\text{Nontaxable tier 1 RRB}}{\text{Total tier 1 RRB}}$$

*From line 14b of federal Form 1040A or line 20b of Form 1040. If you used the Wisconsin Social Security Benefits Worksheet below, use the amount from line 5 of that worksheet.

- Include on line 5 of the Retirement Benefit Worksheet above any payments received from the retirement systems listed below, to the extent you have included such payments in your federal income, provided:

- (1) You were retired from the system before January 1, 1964, OR
- (2) You were a member of the system as of December 31, 1963, retiring at a later date and payments you receive are from an account established before 1964, OR

(3) You are receiving payments from the system as the beneficiary of an individual who met either condition 1 or 2.

The specific retirement systems are:

Local and state retirement systems Milwaukee City Employees, Milwaukee City Police Officers, Milwaukee Fire Fighters, Milwaukee Public School Teachers, Milwaukee County Employees, Milwaukee Sheriff, and Wisconsin State Teachers retirement systems.

Federal retirement systems United States Government civilian employe and military personnel retirement systems. Examples of such retirement systems include the Civil Service Retirement System, Federal Employees' Retirement System, and Retired Serviceman's Family Protection Plan.

Wisconsin Social Security Benefits Worksheet (Keep for your records)	
1. Amount from line 3 of Retirement Benefit Worksheet above	1. _____ .
2. Amount from line 2 of your federal Social Security Benefits Worksheet	2. _____ .
3. Amount from line 9 of your federal Social Security Benefits Worksheet	3. _____ .
4. Fill in 1/2 of line 3	4. _____ .
5. Compare line 2 and line 4. Fill in the smaller amount	5. _____ .
6. Subtract line 5 from line 1. Also include this amount on line 5 of the Retirement Benefit Worksheet above	6. _____ .

Note Do not include the following on line 5 of the Retirement Benefit Worksheet:

- Payments received as a result of voluntary tax-sheltered annuity deposits made in any of the retirement systems listed on page 7.
- Payments received from any of the retirement systems listed on page 7 if you first became a member after December 31, 1963, even though pre-1964 military service may have been counted as creditable service in computing your retirement benefit.
- Payments received from the federal Thrift Savings Plan.

CAUTION Only retirement benefits based on qualified membership (membership which began before January 1964, as explained above) in one of the retirement systems listed on page 7 are exempt. Any portion of your retirement benefit which is based on membership in other retirement systems (or based on employment which began after December 31, 1963) is taxable.

Example 1 You were a member of the Wisconsin State Teachers Retirement System as of December 31, 1963. You left teaching after 1963 and withdrew the allowable amount from your retirement account, completely closing the account. Later you returned to teaching, and a new retirement account was established for you. Retirement benefits from this new account (established after 1963) do not qualify for the exemption.

Example 2 You were employed as a teacher and were a member of the Wisconsin State Teachers Retirement System from 1960-1965. From 1966 until retirement, you were employed by a state agency in a non-teaching capacity and were a member of the Wisconsin Retirement System. You receive an annuity from the Department of Employee Trust Funds based on employment in both retirement systems. Only the portion of the annuity which is attributable to the Wisconsin State Teachers Retirement System is exempt. Use the following formula to determine the exempt portion:

$$\frac{\text{Years of creditable service in an exempt plan}}{\text{Total years of creditable service}} \times \frac{\text{Annuity included in federal income}}{\text{Exempt portion of annuity}} = \text{Exempt portion of annuity}$$

Note If you received a separate Form 1099-R for the taxable and exempt portions of your annuity, you may use the Form 1099-R information instead of the above formula.

■ **Line 8 IRA Deduction**

Fill in on line 8 the amount from line 16 of your federal Form 1040A or line 23 of federal Form 1040.

■ **Line 9 Student Loan Interest Deduction**

Fill in on line 9 the amount from line 17 of your federal Form 1040A or line 24 of federal Form 1040.

■ **Line 12 Dependents**

Note Check the box on line 12 if your parent (or someone else) can claim you as a dependent on his or her return (even if that person chose not to claim you).

■ **Line 13 Standard Deduction**

Use the amount on line 11 to find the standard deduction for your filing status from the Standard Deduction Table on page 16. **But**, if you checked the box on line 12, your standard deduction may be limited. Use the worksheet below to figure the amount to fill in on line 13.

■ **Line 15 Deduction for Exemptions**



You may claim a personal exemption of \$600 for *yourself* and an exemption of \$600 for your *spouse* if you are filing a joint return (see exception below).

You may also claim an exemption of \$600 for each person who qualifies as your dependent for federal income tax purposes. Fill in the number of your dependents in the space provided on line 15b.

If you (or your spouse if married filing a joint return) were age 65 or older on December 31, 2000, you may claim an additional exemption of \$200. If married filing a joint return and both spouses were age 65 or older on December 31, 2000, you may claim an additional exemption of \$200 for yourself and \$200 for your spouse. Check the box on line 15c if you (or your spouse if filing a joint return) were age 65 or older on December 31, 2000.

EXCEPTION A personal exemption is not allowed for a person who can be claimed as a dependent on someone else's return. If you checked the box on line 12, fill in -0- on lines 1 and 2 of the Exemption Worksheet on page 9. If you are married filing a joint return and your spouse can be claimed as a dependent, fill in -0- on lines 3 and 4 of the worksheet on page 9.

Use the worksheet on the top of page 9 to determine the exemption amount to fill in on line 15a.

Standard Deduction Worksheet for Dependents

A. Wages, salaries, and tips from line 1 of Form 1A. (Do not include taxable scholarships or fellowships not reported on a W-2)	A.	_____
B. Addition amount	B.	250.00
C. Add lines A and B. If total is less than \$700, fill in \$700.	C.	_____
D. Using the amount on line 11 of Form 1A, fill in the standard deduction for your filing status from table, page 16	D.	_____
E. Fill in the SMALLER of line C or D here and on line 13 of Form 1A	E.	_____

Exemption Worksheet

- 1. Fill in \$600 for yourself* 1. _____ .
- 2. Fill in \$200 if you were age 65 or older* 2. _____ .
- 3. If joint return, fill in \$600 for your spouse* 3. _____ .
- 4. Fill in \$200 if married filing a joint return and your spouse was age 65 or older* 4. _____ .
- 5. Number of dependents . . . 5a. _____ x \$600 = 5b. _____ .
- 6. Add lines 1 through 4 and 5b. Fill in here and on line 15a of Form 1A. 6. _____ .

* See Exception on page 8.

■ **Line 17 Tax**

Use the amount on line 16 to find your tax in the Tax Table on pages 17-22. Fill in the amount of your tax on line 17.

EXCEPTION If the amount on line 16 is \$100,000 or more, use the Tax Rate Schedules on page 23 to compute your tax.

■ **Line 18 Armed Forces Member Credit**



The armed forces member credit is available to a member of the U.S. armed forces on active duty who received military pay from the federal government in 2000 for services performed **while stationed outside the United States**.

The credit is equal to the amount of military pay for services performed while stationed outside the United States up to a maximum credit of \$200. For a married couple filing a joint return, if both spouses qualify for the credit, each may claim up to \$200.

Note Members of the National Guard ordered to active duty in the U.S. armed forces are eligible to claim this credit provided they were stationed outside the United States and received their military pay from the federal government.

■ **Line 19 Renter's and Homeowner's School Property Tax Credit**



You may claim a credit if you paid rent during 2000 for living quarters used as your primary residence OR you paid property taxes during 2000 on your home.

You are eligible for a credit whether or not you claim homestead credit on line 31.

Special Cases

If You Paid Both Property Taxes and Rent You may claim both the renter's credit and the homeowner's credit. The total combined credits claimed on lines 19a and 19b (lines 8a and 8b on Form WI-Z) cannot be more than \$300 (\$150 if married filing as head of household).

Married Persons Filing a Joint Return Figure your credit by using the rent and property taxes paid by both spouses.

Married Persons Filing as Head of Household Each spouse may claim a credit. Each of you may use only your own property taxes and rent to figure the credit. The maximum credit allowable to each spouse is \$150.

Persons Who Jointly Own a Home or Share Rented Living Quarters When two or more persons (other than husband and wife) jointly own a home or share rented living quarters, each may claim a credit. However, the property taxes and rent paid must be divided between the owners or occupants. See the instructions for lines 19a and 19b.

■ **Line 19a (Line 8a on Form WI-Z) How to Figure the Renter's School Property Tax Credit**

Step 1 Rent Paid in 2000 Fill in on the appropriate line(s) the total rent that you paid in 2000 for living quarters

(1) where the heat was included in the rent, and (2) where the heat was not included in the rent. These living quarters must have been used as your principal home. Don't include rent paid for housing that is exempt from property taxes (for example, a university dormitory). (Property owned by a public housing authority is considered tax-exempt unless that authority makes payments in place of property taxes to the city or town in which it is located. If you live in public housing, you may wish to ask your manager about this.)

If your rent included food, housekeeping, medical, or other services, reduce your rent paid in 2000 by the value of these items. If you shared living quarters with one or more persons (other than your spouse or dependents), fill in only the portion of the rent that you paid in 2000.

For example, if you and two other persons rented an apartment and paid a total rent of \$3,000 in 2000, and you each paid \$1,000 of the rent, each could claim a credit based on \$1,000 of rent.

Step 2 Refer to the Renter's School Property Tax Credit Table on page 10 to figure your credit. If heat was included in your rent, use Column 1 of the table. If heat was not included in your rent, use Column 2. Fill in your credit on line 19a (line 8a on Form WI-Z).

Exception If you paid both rent where heat was included and rent where heat was not included, complete the worksheet below.

Renter's Worksheet

(Complete only if Exception described above applies)

- 1. Credit for rent with heat included (from Col. 1 of Table on page 10) . . . 1. _____
- 2. Credit for rent where heat not included (from Col. 2 of Table on page 10) . . . 2. _____
- 3. Add lines 1 and 2. Fill in on line 19a of Form 1A (line 8a of Form WI-Z)* 3. _____

* Do not fill in more than \$300 (\$150 if married filing as head of household).

Renter's School Property Tax Credit Table*

If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:		If Rent Paid is:		Your Line 19a (Line 8a on Form WI-Z) Credit is:	
At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2	At Least	But Less Than	Col. 1	Col. 2
		Heat In-cluded in Rent	Heat Not In-cluded in Rent			Heat In-cluded in Rent	Heat Not In-cluded in Rent			Heat In-cluded in Rent	Heat Not In-cluded in Rent			Heat In-cluded in Rent	Heat Not In-cluded in Rent
\$ 1	\$ 100	\$ 1	\$ 2	\$ 3,500	\$ 3,600	\$ 85	\$ 107	\$ 7,000	\$ 7,100	\$ 169	\$ 212	\$ 10,500	\$ 10,600	\$ 253	\$ 300
100	200	4	5	3,600	3,700	88	110	7,100	7,200	172	215	10,600	10,700	256	300
200	300	6	8	3,700	3,800	90	113	7,200	7,300	174	218	10,700	10,800	258	300
300	400	8	11	3,800	3,900	92	116	7,300	7,400	176	221	10,800	10,900	260	300
400	500	11	14	3,900	4,000	95	119	7,400	7,500	179	224	10,900	11,000	263	300
500	600	13	17	4,000	4,100	97	122	7,500	7,600	181	227	11,000	11,100	265	300
600	700	16	20	4,100	4,200	100	125	7,600	7,700	184	230	11,100	11,200	268	300
700	800	18	23	4,200	4,300	102	128	7,700	7,800	186	233	11,200	11,300	270	300
800	900	20	26	4,300	4,400	104	131	7,800	7,900	188	236	11,300	11,400	272	300
900	1,000	23	29	4,400	4,500	107	134	7,900	8,000	191	239	11,400	11,500	275	300
1,000	1,100	25	32	4,500	4,600	109	137	8,000	8,100	193	242	11,500	11,600	277	300
1,100	1,200	28	35	4,600	4,700	112	140	8,100	8,200	196	245	11,600	11,700	280	300
1,200	1,300	30	38	4,700	4,800	114	143	8,200	8,300	198	248	11,700	11,800	282	300
1,300	1,400	32	41	4,800	4,900	116	146	8,300	8,400	200	251	11,800	11,900	284	300
1,400	1,500	35	44	4,900	5,000	119	149	8,400	8,500	203	254	11,900	12,000	287	300
1,500	1,600	37	47	5,000	5,100	121	152	8,500	8,600	205	257	12,000	12,100	289	300
1,600	1,700	40	50	5,100	5,200	124	155	8,600	8,700	208	260	12,100	12,200	292	300
1,700	1,800	42	53	5,200	5,300	126	158	8,700	8,800	210	263	12,200	12,300	294	300
1,800	1,900	44	56	5,300	5,400	128	161	8,800	8,900	212	266	12,300	12,400	296	300
1,900	2,000	47	59	5,400	5,500	131	164	8,900	9,000	215	269	12,400	12,500	299	300
2,000	2,100	49	62	5,500	5,600	133	167	9,000	9,100	217	272	12,500 or more		300	300
2,100	2,200	52	65	5,600	5,700	136	170	9,100	9,200	220	275				
2,200	2,300	54	68	5,700	5,800	138	173	9,200	9,300	222	278				
2,300	2,400	56	71	5,800	5,900	140	176	9,300	9,400	224	281				
2,400	2,500	59	74	5,900	6,000	143	179	9,400	9,500	227	284				
2,500	2,600	61	77	6,000	6,100	145	182	9,500	9,600	229	287				
2,600	2,700	64	80	6,100	6,200	148	185	9,600	9,700	232	290				
2,700	2,800	66	83	6,200	6,300	150	188	9,700	9,800	234	293				
2,800	2,900	68	86	6,300	6,400	152	191	9,800	9,900	236	296				
2,900	3,000	71	89	6,400	6,500	155	194	9,900	10,000	239	299				
3,000	3,100	73	92	6,500	6,600	157	197	10,000	10,100	241	300				
3,100	3,200	76	95	6,600	6,700	160	200	10,100	10,200	244	300				
3,200	3,300	78	98	6,700	6,800	162	203	10,200	10,300	246	300				
3,300	3,400	80	101	6,800	6,900	164	206	10,300	10,400	248	300				
3,400	3,500	83	104	6,900	7,000	167	209	10,400	10,500	251	300				

*Caution The credit allowed certain persons may be less than the amount indicated. See "Special Cases" on page 9.

Line 19b (Line 8b on Form WI-Z) How to Figure the Homeowner's School Property Tax Credit

Step 1 Property Taxes Paid on Home in 2000 Fill in the amount of property taxes you *paid* in 2000 on your home. Do not include any charges for special assessments, delinquent interest, or services which may be included on your tax bill (like trash removal, recycling fee, or a water bill). Also, do not include property taxes paid on property which is not your primary residence (such as a cottage or vacant land) or property taxes paid in any year other than 2000. The property taxes for your home to be filled in are further limited as follows:

- a. If you bought or sold your home during 2000, the property taxes of the seller and buyer are the taxes set forth for each in the closing agreement made at the sale or purchase of the home. If the closing agreement does not divide the taxes between the seller and buyer, divide the property taxes between the seller and the buyer on the basis of the number of months each one owned the home.
- b. If you owned a mobile home during 2000, property taxes include the parking permit fees paid to your municipality and/or the personal property taxes paid on your mobile home. Payments for space rental

should be filled in as rent on line 19a (line 8a on Form WI-Z).

- c. If you, or you and your spouse, owned a home jointly with one or more other persons, you may only use that portion of the property taxes which reflects your percentage of ownership. For example, if you and another person (not your spouse) jointly owned a home on which taxes of \$1,500 were paid, each of you would claim a credit based on \$750 of taxes.

Step 2 Use the Homeowner's School Property Tax Credit Table on page 11 to figure your credit. Fill in the amount of your credit on line 19b (line 8b on Form WI-Z).

Caution If you also claimed the renter's credit on line 19a (line 8a on Form WI-Z), the total of your renter's and homeowner's credits may not be more than \$300 (\$150 if married filing as head of household).

Line 20 (Line 9 of Form WI-Z) Working Families Tax Credit

If your income is less than the amount indicated below for your filing status, you may claim the working families tax credit.

Exception You may not claim the working families tax credit if you may be claimed as a dependent on another person's (for example, your parent's) income tax return.

Single or Head of Household

- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$9,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 17 of Form 1A (line 7 of Form WI-Z) on line 20 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is more than \$9,000 but less than \$10,000, use the worksheet on this page to compute your working families tax credit.
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$10,000 or more, fill in 0 on line 20 (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

Married Filing a Joint Return

- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$18,000 or less, your working families tax credit is equal to your tax. Fill in the amount from line 17 of Form 1A (line 7 of Form WI-Z) on line 20 of Form 1A (line 9 of Form WI-Z).
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is more than \$18,000 but less than \$19,000, use the worksheet on this page to compute your working families tax credit.
- If the amount on line 11 of Form 1A (line 1 of Form WI-Z) is \$19,000 or more, fill in 0 on line 20 (line 9 of Form WI-Z). You do not qualify for the working families tax credit.

Homeowner's School Property Tax Credit Table*

If Property Taxes are:											
Line 19b (Line 8b on Form WI-Z)			Line 19b (Line 8b on Form WI-Z)			Line 19b (Line 8b on Form WI-Z)			Line 19b (Line 8b on Form WI-Z)		
At Least	But Less Than	Credit is	At Least	But Less Than	Credit is	At Least	But Less Than	Credit is	At Least	But Less Than	Credit is
\$ 1	\$ 25	\$ 2	\$ 625	\$ 650	\$ 77	\$1,250	\$1,275	\$152	\$1,875	\$1,900	\$227
25	50	5	650	675	80	1,275	1,300	155	1,900	1,925	230
50	75	8	675	700	83	1,300	1,325	158	1,925	1,950	233
75	100	11	700	725	86	1,325	1,350	161	1,950	1,975	236
100	125	14	725	750	89	1,350	1,375	164	1,975	2,000	239
125	150	17	750	775	92	1,375	1,400	167	2,000	2,025	242
150	175	20	775	800	95	1,400	1,425	170	2,025	2,050	245
175	200	23	800	825	98	1,425	1,450	173	2,050	2,075	248
200	225	26	825	850	101	1,450	1,475	176	2,075	2,100	251
225	250	29	850	875	104	1,475	1,500	179	2,100	2,125	254
250	275	32	875	900	107	1,500	1,525	182	2,125	2,150	257
275	300	35	900	925	110	1,525	1,550	185	2,150	2,175	260
300	325	38	925	950	113	1,550	1,575	188	2,175	2,200	263
325	350	41	950	975	116	1,575	1,600	191	2,200	2,225	266
350	375	44	975	1,000	119	1,600	1,625	194	2,225	2,250	269
375	400	47	1,000	1,025	122	1,625	1,650	197	2,250	2,275	272
400	425	50	1,025	1,050	125	1,650	1,675	200	2,275	2,300	275
425	450	53	1,050	1,075	128	1,675	1,700	203	2,300	2,325	278
450	475	56	1,075	1,100	131	1,700	1,725	206	2,325	2,350	281
475	500	59	1,100	1,125	134	1,725	1,750	209	2,350	2,375	284
500	525	62	1,125	1,150	137	1,750	1,775	212	2,375	2,400	287
525	550	65	1,150	1,175	140	1,775	1,800	215	2,400	2,425	290
550	575	68	1,175	1,200	143	1,800	1,825	218	2,425	2,450	293
575	600	71	1,200	1,225	146	1,825	1,850	221	2,450	2,475	296
600	625	74	1,225	1,250	149	1,850	1,875	224	2,475	2,500	299
									2,500 or more		300

***Caution** The credit allowed certain persons may be less than the amount indicated. See "Special cases" on page 9.

Working Families Tax Credit Worksheet

Do **not** complete this worksheet if:

- Line 11 of Form 1A or line 1 of Form WI-Z is \$9,000 or less (\$18,000 or less if married filing a joint return).
- Line 11 of Form 1A or line 1 of Form WI-Z is \$10,000 or more (\$19,000 or more if married filing a joint return).
- You may be claimed as a dependent on another person's return.

1. Amount from line 17 of Form 1A (line 7 of Form WI-Z) . . . 1.	_____.
2. Total credits from lines 18, 19a, and 19b of Form 1A (lines 8a and 8b of Form WI-Z) 2.	_____.
3. Subtract line 2 from line 1 3.	_____.
4. Fill in \$10,000 (\$19,000 if married filing a joint return) 4.	_____.
5. Fill in amount from line 11 of Form 1A (line 1 of Form WI-Z) 5.	_____.
6. Subtract line 5 from line 4 6.	_____.
7. Divide line 6 by one thousand (1,000). Fill in decimal amount 7.	_____.
8. Multiply line 3 by line 7. This is your working families tax credit. Fill in this amount on line 20 of Form 1A (line 9 of Form WI-Z) 8.	_____.

Line 21 Married Couple Credit

If you are married filing a joint return and you and your spouse are both employed, you may be able to take a credit against your tax.

To compute the credit, fill in the schedule on page 2 of Form 1A. Each spouse must list his or her earned income separately in columns (A) and (B) of the schedule. "Earned income" includes wages, salaries, tips, disability income treated as wages, scholarships or fellowships (only amounts reported on a W-2), and other employe compensation. Earned income does *not* include interest, dividends, unemployment compensation, IRA distributions, deferred compensation, social security, pensions, annuities, or any amount which is not taxable by Wisconsin. Do not consider marital property laws, marital property agreements, or unilateral statements in figuring each spouse's earned income.

Fill in the credit from line 6 of the schedule on line 21 of Form 1A. The maximum credit allowable is \$440.

Line 25 (Line 13 on Form WI-Z) Sales and Use Tax Due on Out-of-State Purchases

If, during 2000, you made any taxable purchases from out-of-state firms on which sales and use tax was not charged, you must report Wisconsin sales and use tax on these purchases on line 25 of Form 1A (line 13 on Form WI-Z) if they were stored, used, or consumed in Wisconsin. Taxable purchases include furniture, carpet, clothing, computers, books, CDs, cassettes, video tapes, jewelry, coins purchased for more than face value, etc. For example, if you purchased \$300 of clothing through a catalog or over the Internet from an out-of-state company, no sales and use tax was charged, and it was delivered in a county with a 5% sales and use tax rate, you are liable for \$15 Wisconsin tax (\$300 x 5% = \$15) on this purchase.

Complete the worksheet on the top of this page to determine whether you are liable for Wisconsin sales and use tax.

Worksheet for Computing Wisconsin Sales and Use Tax	
1. Total purchases subject to Wisconsin sales and use tax (i.e., purchases on which no sales and use tax was charged by the seller)	\$ _____
2. Sales and use tax rate (see rate chart below)	x _____ %
3. Amount of sales and use tax due (line 1 multiplied by tax rate on line 2). Fill in this amount on line 25 of Form 1A (line 13 of Form WI-Z) if \$1 or more. If less than \$1, fill in 0	\$ _____

Sales and Use Tax Rate Chart

In all Wisconsin counties except those shown in a through d below, the tax rate was 5.5% for all of 2000.

- a. If storage, use, or consumption in 2000 was in one of the following counties, the tax rate was 5.6%:
 Milwaukee Ozaukee Washington
- b. If storage, use, or consumption in 2000 was in one of the following counties, the tax rate was 5.1%:
 Racine Waukesha
- c. If storage, use, or consumption in 2000 was in Brown County, the tax rate was 5% before November 1, 2000, and 5.5% on November 1, 2000, and after.
- d. If storage, use, or consumption in 2000 was in one of the following counties, the tax rate was 5%:
 Calumet Manitowoc
 Clark Marinette
 Florence Menominee
 Fond du Lac Outagamie
 Grant Rock
 Green Sheboygan
 Kewaunee Winnebago
 Lafayette Wood

Line 26 Endangered Resources Donation

Your donation supports the preservation and management of more than 200 endangered and threatened Wisconsin plants and animals. It helps ensure a future for trumpeter swans, timber wolves, calypso orchids, and Karner blue butterflies, to name a few. It also helps protect Wisconsin's finest remaining examples of prairies, forests, and wetlands. All gifts (up to a total of \$500,000) will be matched by general purpose revenue, which makes your gift twice as important to endangered resources.

Consider a gift of \$15, \$25, \$50, or \$75, or choose your own amount, and support endangered resources in Wisconsin. Fill in line 26 with the amount you wish to donate. Your gift will either reduce your refund or be added to tax due. Or, send a check directly to: Endangered Resources Fund, Department of Natural Resources, PO Box 7921, Madison WI 53707.

Line 28 Wisconsin Income Tax Withheld

Add the **Wisconsin** income tax withheld shown on your withholding statements. Wisconsin tax withheld is shown in Box 18 of Form W-2 or Box 10 of Form 1099-R, but only if Wisconsin is the state identified in Box 16 of Form W-2 or Box 11 of Form 1099-R. Fill in the total on line 28. Attach readable copies of your withholding statements to the back of Form 1A.

DO NOT claim credit for tax withheld for other states. DO NOT claim amounts marked social security or Medicare tax withheld. DO NOT claim credit for federal tax withheld. DO NOT include withholding statements from other tax years. DO NOT write on or change or attempt to correct the amounts on your withholding statements.

It is your responsibility to ensure that your employer or other payer has provided withholding statements that:

- 1. Are clear and easy to read.
- 2. Show withholding was paid to Wisconsin.

If you do not have a withholding statement or need a corrected withholding statement, contact your employer or other payer.